

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



Industry Circular No. 58-5

March 17, 1958

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of industrial alcohol bonded
warehouses, internal revenue bonded
warehouses, bonded wine cellars,
breweries, export storage, and
others concerned:

Purpose. The purpose of this industry circular is to add Spain to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 58-1 of January 27, 1958, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the country of Spain extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended is as follows:

Australia	Costa Rica	Israel	Norway
Bahama Islands	Denmark	Italy	Peru
Belgium	Dominican Republic	Japan	Spain
Bermuda	Ecuador	Lebanon	Sweden
Brazil	France	Mexico	Switzerland
Canada	Germany, Federal Republic of	The Netherlands	United Kingdom

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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